

**GEORGIA STATE BOARD OF ACCOUNTANCY**

**Board Meeting: July 21, 2004**

**Minutes Approved by Board on September 21, 2004**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, July 21, 2004, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

**The following Board members were present:**

William Wayne Hall, Chairman, CPA  
Jane Freeman Phillips, Vice Chairman, CPA  
Ben M. Bennett, RPA  
Isaac Culver, III, Consumer Member  
William S. Lamb, CPA  
Donald R. Roland, CPA  
Michael W. Skinner, CPA

**Others present:**

Gwyn H. Ridley, Executive Director  
Sherry Harrison, Applications Specialist  
Virginia Hudson, Applications Specialist  
Marie S. Urquhart, Board Secretary  
Sally Hatcher, Legal Section  
Janet Wray, Board Attorney  
George H. Baker, III, CPA  
Robert B. Hale, Professional Accounting and Management

Chairman Hall established a quorum was present at 9:32 a.m. and called the meeting to order.

Mr. Roland made a motion to **approve** the minutes of the June 16, 2004 meeting. Mr. Culver seconded the motion. The motion carried unanimously.

An updated unofficial copy of the Accountancy Rules was distributed to Board members.

Mr. Skinner made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Roland seconded the motion. Voting in favor of the motion were those members present who included Board Members Bennett, Culver, Hall, Lamb, Phillips, Roland, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

**Applications:**

**Ms. Phillips made a motion to approve the following licensure applications that met certification requirements. Mr. Culver seconded the motion. The motion carried unanimously.**

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<b>Name</b>	<b>Licensing Method</b>	<b>License No.</b>
Jody Kathleen Baker	Examination	CPA024236
Judith R. Bennett	Examination	CPA024237
Brian David Born	Examination	CPA024238
Sandra Demetzky Capretta	Examination	CPA024239
Walter Van Carillion	Examination	CPA024240
Amanda Nichole Casey	Examination	CPA024241
Laura D. Durio	Examination	CPA024242
Melissa Diane Eisele	Examination	CPA024243
Natalie Kirsten Evans	Examination	CPA024244
Diana I. Hensley	Examination	CPA024245
Stephanie Miles Hsu	Examination	CPA024246
Chris William Huggins	Examination	CPA024247
Tracy Lynn Johnson	Examination	CPA024248
Cheryl Renee Jones	Examination	CPA024249
Edmund Peter McDermott	Examination	CPA024250
Lauren Elizabeth Pearle	Examination	CPA024251
Kimberly Dawn Rockwell	Examination	CPA024252
Colette Michele Ruff	Examination	CPA024253
Regina Schardt	Examination	CPA024254
Benjamin Emanuel Shaw	Examination	CPA024255
Jeffrey S. So	Examination	CPA024256
Christopher Butler Stadler	Examination	CPA024257
Hui Sun	Examination	CPA024258
Wayne M. Williams	Examination	CPA024259
Steven Scott Aycock	Reciprocity	CPA024260
Richard Edward Davis	Reciprocity	CPA024261
Edyta Durr	Reciprocity	CPA024262
Michelle Daigle Garbiras	Reciprocity	CPA024263
Marshall Wade Grace, III	Reciprocity	CPA024264
Barbara Dinan Guiltinan	Reciprocity	CPA024265
Walter Nicholas Humann	Reciprocity	CPA024266
Michelle S. McClanahan	Reciprocity	CPA024267
Jeffrey Steven McMullen	Reciprocity	CPA024268
Souraya Toufic Jammal	Reciprocity	CPA024269
Jeffery W. Leiby	Reciprocity	CPA024270
Paul Anthony Manos	Reciprocity	CPA024271
Jose A. Perez Martinez	Reciprocity	CPA024272
Hudy Mulia	Reciprocity	CPA024273
Jason Cory Parham	Reciprocity	CPA024274
Dianna Woods	Reciprocity	CPA024275
Xiaomei Zhang	Reciprocity	CPA024276

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**Firm Renewals:**

**Mr. Skinner made a motion to accept the following Peer Review Committee recommendations. Mr. Bennett seconded the motion. The motion carried unanimously.**

**ACF001742 - Donald K. Elliott CPA PC:** Request for firm registration renewal and request for waiver of peer review requirements **approved**.

**ACF002283 - A. Clayton Simmons PC:** Request for waiver of firm renewal late fee **disapproved**.

**ACF003948 - Susan Brown d/b/a Brown Accounting Services:** Request for firm registration renewal and request for waiver of peer review requirements **approved**.

**ACF004605 - Carter & Company CPAS LLC:** Request for extension of time to meet peer review requirements for firm registration renewal **approved**.

**The Board reviewed the following written requests and inquiries:**

**Mark Edward Trivette:** After review of additional information provided by the applicant regarding prior disapproval of the application, Mr. Bennett made a motion to **approve** the application for licensure with conditions. Mr. Skinner seconded the motion. The motion carried unanimously.

**Jonathan Hill:** Request for waiver of accounting hours requirement for the CPA examination. Mr. Skinner made a motion to **approve** the waiver as requested. Mr. Roland seconded the motion. The motion carried unanimously.

**Jeffrey Foreman:** Reviewed information provided on marketing services of LLC. He is to be directed to the Board's Laws and Rules.

**V. Carlyle Sullivan, Jr.:** Request for waiver of continuing education hours needed for reinstatement. Mr. Skinner made a motion to **disapprove** the request. Ms. Phillips seconded the motion. The motion carried unanimously.

**Louis P. Reames:** Additional information is required in order to process his reinstatement application.

**Paul Mallegol:** Request for licensure under new Board rules. Mr. Roland made a motion to **disapprove** the request. Ms. Phillips seconded the motion. The motion carried unanimously.

**Investigative Report:**

**The Board heard a report from the Legal Section and Enforcement Committee. Mr. Bennett made a motion to approve the recommendations and the following enforcement actions. Ms. Phillips seconded the motion. The motion carried unanimously.**

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**ACCT030021:** Additional investigation needed.

**ACCT030029:** Close the case.

**ACCT030034:** Close the case.

**ACCT040029:** Close the case and reinstate.

**ACCT040034:** Close the case.

**Edward F. Stockton:** Board voted to accept a Consent Order signed by Mr. Stockton and close the case.

**Anthony W. Luchtefeld:** Board voted to accept a Voluntary Cease and Desist Order signed by Mr. Luchtefeld and close the case.

**Robert J. Krause:** Board voted to accept a Voluntary Cease and Desist Order signed by Mr. Krause and close the case.

**The Board heard reports from the following staff members:**

The Board Attorney updated the Board and provided a written status report of cases and advice referred for action.

The Executive Director updated the Board on the effective date for recently adopted rule changes and firm license renewals.

**Correspondence and Items of Information:**

Mr. Skinner presented information on a certification video proposal. After further discussion, the Board decided not to participate in the proposal.

The Board reviewed the agreement between the National Association of State Boards of Accountancy, Inc. (NASBA) and the State of Georgia. Mr. Skinner made a motion to **approve** the agreement pending review from the Legal Section. Ms. Phillips seconded the motion. The motion carried unanimously.

The Board discussed adding “Georgia” to question 3 (pertaining to continuing education requirements) on future renewal applications. Mr. Skinner made a motion to **approve** the addition. Mr. Roland seconded the motion. The motion carried unanimously.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

**Propose To Adopt Rule 20-3-.02(1):**

At its meeting on July 21, 2004, the Accountancy Board voted to post 20-3-.02(1). The Board discussed revisions to its rules and considered modifications to Rule 20-3-.02(1). Mr. Skinner made a motion to propose adoption of these rules and to post and hold a public hearing to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the formulation and

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adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not legal or feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a)(3)(A)(B)(C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy. Mr. Bennett seconded the motion. The motion carried unanimously.

**Other Business:**

There was no further business and the meeting was adjourned at 11:50 a.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

William W. Hall

Chairman

Mollie L. Fleeman

Mollie L. Fleeman

Division Director

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**Attachment**

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now William W. Hall, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On July 21, 2004 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

William W. Hall  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 21st day of July, 2004

Marie S. Urquhart  
Notary Public